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PART IV

Republications of Act, Bills, Ordinances etc. and Rules thereunder

MINISTRY OF LAW AND JUSTICE
(Legislative Department)

New Delhi, the 7th October, 2025/*Asvina* 15, 1947 *(Saka)*

THE MANIPUR GOODS AND SERVICES TAX (SECOND AMENDMENT) ORDINANCE, 2025

No. 2 OF 2025

Promulgated by the President in the Seventy-sixth year of the Republic of India.

An Ordinance further to amend the Manipur Goods and Services Tax Act, 2017.

WHEREAS the provisions of the Central Goods and Services Tax Act, 2017 were amended through sections 121 to 134 of the Finance Act, 2025;

AND WHEREAS similar amendments were required to be made in the Manipur Goods and Services Tax Act, 2017 to avoid repugnancy with the Central Act;

AND WHEREAS the respective amendments were to be carried out in the Manipur Goods and Services Tax Act, 2017 so as to bring them into effect at the earliest, as per the decision of the 56th GST Council;

AND WHEREAS by a proclamation issued on the 13th February, 2025 by the President under article 356 of the Constitution, the powers of the Legislature of the State of Manipur have been declared to be exercisable by or under the authority of Parliament;

AND WHEREAS Parliament has approved the resolution for continuance in force of the said proclamation for a further period of six months with effect from the 13th August, 2025;

AND WHEREAS Parliament is not in session and the President is satisfied that circumstances exist which render it necessary for her to take immediate action;

NOW, THEREFORE, in exercise of the powers conferred by clause (*1*) of article 123 of the Constitution, the President is pleased to promulgate the following Ordinance:—

Short title and commencement.

1. (*1*) This Ordinance may be called the Manipur Goods and Services Tax (Second Amendment) Ordinance, 2025.

(*2*) Save as otherwise provided in this Ordinance, sections 2 to 5, 7 to 13 and 15 shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.

Amendment of section 2.

Manipur Act 3 of 2017.

2. In the Manipur Goods and Services Tax Act, 2017 (hereinafter referred to as the principal Act), in section 2,—

(*a*) in clause (*61*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted and shall be deemed to have been inserted with effect from the 1st day of April, 2025;

13 of 2017.

(*b*) in clause (*69*),—

(*i*) in sub-clause (*c*), for the words "management of a municipal or local fund;", the words "management of a local fund or municipal fund." shall be substituted;

(*ii*) after sub-clause (*c*), the following *Explanation* shall be inserted, namely:—

'*Explanation.*—For the purposes of this sub-clause,—

(*a*) "local fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Panchayat area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;

(*b*) "municipal fund" means any fund under the control or management of an authority of a local self-government established for discharging civic functions in relation to a Metropolitan area or Municipal area and vested by law with the powers to levy, collect and appropriate any tax, duty, toll, cess or fee, by whatever name called;';

(*c*) after clause (116), the following clause shall be inserted, namely:—

'(*116A*) "unique identification marking" means the unique identification marking referred to in clause (*b*) of sub-section (*2*) of section 148A and includes a digital stamp, digital mark or any other similar marking, which is unique, secure and non-removable;'.

Amendment of section 12.

3. In section 12 of the principal Act, —

(a) sub-section (*4*) shall be omitted;

(b) in sub-section (5), the words, brackets and figures ", sub-section (3) or sub-section (4), the words, brackets and figure "or sub-section (3)" shall be substituted.

Amendment of section 13.

4. In section 13 of the principal Act,—

(a) sub-section (*4*) shall be omitted;

(b) in sub-section (5), the words, brackets and figures ", sub-section (3) or sub-section (4), the words, brackets and figure "or sub-section (3)" shall be substituted.

Amendment of section 17.

5. In section 17 of the principal Act, in sub-section (*5*), in clause (*d*),—

(*a*) for the words "plant or machinery", the words "plant and machinery" shall be substituted and shall be deemed to

have been substituted with effect from the 1st day of July, 2017;

(*b*) the *Explanation* shall be numbered as *Explanation* 1 thereof, and after *Explanation* 1 as so numbered, the following *Explanation* shall be inserted, namely:—

'*Explanation* 2.— For the purposes of clause (*d*), it is hereby clarified that notwithstanding anything to the contrary contained in any judgment, decree or order of any court, tribunal, or other authority, any reference to "plant or machinery" shall be construed and shall always be deemed to have been construed as a reference to "plant and machinery".'.

Amendment of section 20.

6. In section 20 of the principal Act, with effect from the 1st day of April, 2025,—

(*a*) in sub-section (*1*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017" shall be inserted and shall be deemed to have been inserted;

13 of 2017.

(b) in sub-section (*2*), after the word and figure "section 9", the words, brackets and figures "of this Act or under sub-section (*3*) or sub-section (*4*) of section 5 of the Integrated Goods and Services Tax Act, 2017," shall be inserted and shall be deemed to have been inserted.

13 of 2017.

Amendment of section 34.

7. In section 34 of the principal Act, in sub-section (*2*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that no reduction in output tax liability of the supplier shall be permitted, if the—

(*i*) input tax credit as is attributable to such a credit note, if availed, has not been reversed by the recipient, where such recipient is a registered person; or

(*ii*) incidence of tax on such supply has been passed on to any other person, in other cases.".

Amendment of section 38.

8. In section 38 of the principal Act,—

(*a*) in sub-section (*1*), for the words "an auto-generated statement", the words "a statement" shall be substituted;

(*b*) in sub-section (*2*),—

(*i*) for the words "auto-generated statement under", the words "statement referred in" shall be substituted;

(*ii*) in clause (*a*), the word "and" shall be omitted;

(*iii*) in clause (*b*), after the words "by the recipient,", the word "including" shall be inserted;

(*iv*) after clause (*b*), the following clause shall be inserted, namely:—

"(*c*) such other details, as may be prescribed.".

Amendment of section 39.

9. In section 39 of the principal Act, in sub-section (*1*), for the words "and within such time", the words "within such time, and subject to such conditions and restrictions" shall be substituted.

Amendment of section 107.

10. In section 107 of the principal Act, in sub-section (*6*), for the proviso, the following proviso shall be substituted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty has been paid by the appellant.".

Amendment of section 112.

11. In section 112 of the principal Act, in sub-section (*8*), the following proviso shall be inserted, namely:—

"Provided that in case of any order demanding penalty without involving demand of any tax, no appeal shall be filed against such order unless a sum equal to ten per cent. of the said penalty, in addition to the amount payable under the proviso to sub-section (*6*) of section 107 has been paid by the appellant.".

Insertion of new section 122B.

12. After section 122A of the principal Act, the following section shall be inserted, namely:—

Penalty for failure to comply with track and trace mechanism.

"122B. Notwithstanding anything contained in this Act, where any person referred to in clause (*b*) of sub-section (*1*) of section 148A acts in contravention of the provisions of the said section, he shall, in addition to any penalty under Chapter XV or the provisions of this Chapter, be liable to pay a penalty equal to an amount of one lakh rupees or ten per cent. of the tax payable on such goods, whichever is higher.".

Insertion of new section 148A.

13. After section 148 of the principal Act, the following section shall be inserted, namely:—

Track and trace mechanism for certain goods.

"148A. (*1*) The Government may, on the recommendations of the Council, by notification, specify—

(*a*) the goods;

(*b*) persons or class of persons who are in possession or deal with such goods,

to which the provisions of this section shall apply.

(*2*) The Government may, in respect of the goods referred to in clause (*a*) of sub-section (*1*),—

(*a*) provide a system for enabling affixation of unique identification marking and for electronic storage and access of information contained therein, through such persons, as may be prescribed; and

(*b*) prescribe the unique identification marking for such goods, including the information to be recorded therein.

(*3*) The persons referred to in sub-section (*1*) shall—

(*a*) affix on the said goods or packages thereof, a unique identification marking, containing such information and in such manner;

(*b*) furnish such information and details within such time and maintain such records or documents, in such form and manner;

(*c*) furnish details of the machinery installed in the place of business of manufacture of such goods, including the identification, capacity, duration of operation and such other details or information, within such time and in such form and manner;

(*d*) pay such amount in relation to the system referred to in sub-section (*2*),

as may be prescribed.".

Amendment of Schedule III.

14. In Schedule III to the principal Act, with effect from the 1st day of July, 2017,—

(*i*) in paragraph 8, after clause (*a*), the following clause shall be inserted and shall be deemed to have been inserted, namely:—

"(*aa*) supply of goods warehoused in a Special Economic Zone or in a Free Trade Warehousing Zone to

any person before clearance for exports or to the Domestic Tariff Area;";

(*ii*) in *Explanation* 2, after the words "For the purposes of", the words, brackets and letter "clause (*a*) of" shall be inserted and shall be deemed to have been inserted;

(*iii*) after *Explanation* 2, the following *Explanation* shall be inserted and shall be deemed to have been inserted, namely:—

'*Explanation* 3.— For the purposes of clause (*aa*), the expressions "Special Economic Zone", "Free Trade Warehousing Zone" and "Domestic Tariff Area" shall have the same meanings as respectively assigned to them in section 2 of the Special Economic Zones Act, 2005.'.

28 of 2005.

No refund of tax collected.

15. No refund shall be made of all such tax which has been collected, but which would not have been so collected, had section 14 been in force at all material times.

DROUPADI MURMU,
President.

DR. RAJIV MANI,
Secretary to the Govt. of India.

12188—C.S.—H.G.P., Pkl.